REMARKS

This Preliminary Amendment is being made upon entry of International Application No. PCT/US03/009461 into the U.S. National Phase of prosecution.

In the specification, a new paragraph has been added to the first line of the specification to include the priority information. An Abstract on a separate sheet is attached as required under 37 CFR 1.72(b).

Claims 52-57 have been cancelled without prejudice or disclaimer. Claims 3-18, 20-21, 27, 31-38, 40-44, 46-51 and 58 have been amended to comply with U.S. practice.

Respectfully submitted,

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ABSTRACT OF THE DISCLOSURE

Disclosed is a compound having the formula

pharmaceutically acceptable salts or solvates thereof and pharmaceutical compositions containing the same, wherein the structural variables are as defined herein. The compounds, salts and solvates of this invention are useful as LXR agonists.